



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 79/96

June 1, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 13

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been chaptered since the last Summary of Proposed Legislation letter:

AB 199 — Hannigan — Chapter 65, Statutes of 1979
(Homeowner's exemption)

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

AB 1601*

Author: Cline
Action: Amended in Assembly
Date: May 23, 1979
Affected Reference: Amends Section 110.6 of the Revenue and Taxation
Code - Urgency Statute

Eliminates the July 1, 1979 repeal date for the "change of ownership" definition and makes such definition permanent and excludes certain limited partnership transfers.

AB 15*

Author: Roos
Action: Amended in Assembly
Date: May 24, 1979
Affected Reference: Amends Section 17053.5 of, and adds Sections 107.5 and 2188.6 to the Revenue and Taxation Code

This bill would separately assess and tax certain renters on their interest in the real property and would require each landlord to reduce the rent applicable to each residential rental unit by an amount equal to the periodic tax payment to be collected from the tenant. Its provisions, however, would not become operative unless the Congress, the Internal Revenue Service, or the federal courts authorize the deduction of property taxes paid by tenants in the computation of federal income taxes.

The bill would also increase the existing renter's credit to \$180. The bill provides that only one credit is allowed where the rented premises are occupied by more than one unmarried, qualified renter, and that such credit shall be divided among the qualified renters.

AB 441*

Author: Knox
Action: Amended in Assembly
Date: May 25, 1979
Affected Reference: Adds Section 5098 to the Revenue and Taxation Code -
Urgency Statute

This bill would permit the county auditor of a county which has been determined by a court to have levied too high of a tax rate for purposes of the unsecured roll to refund or credit to the assessee, for the 1978-79 fiscal year only, property taxes paid on unsecured property which exceed the amount based on a rate determined for such roll by a final decision of a court having jurisdiction.

AB 1488*

Author: Hannigan
Action: Amended in Assembly
Date: May 17, 1979
Affected Reference: Adds Sections 135, 405.1, 531.7, 568, 3708.1, and 3804.2
to the Revenue and Taxation Code - Urgency Statute

AB 1488 (Contd.)

Would make various administrative and technical changes relating to the assessment of property and the collection of property taxes.

Also provides under certain circumstances property tax deeded to the state or any other taxing agency shall be assessed by the assessor and entered on the secured roll in the name of the state or such other taxing agency.

AB 1859

Author: Filante

Action: Introduced, Referred to Committee on Local Government

Date: April 19, 1979

Affected Reference: Amends Sections 24300 and 24304 of the Government Code -
Urgency Statute

This bill would permit a county ordinance to provide for consolidation of the offices of county assessor and county recorder.

SB 651*

Author: Ayala

Action: Amended in Assembly

Date: May 25, 1979

Affected Reference: Amends Section 833 of the Revenue and Taxation Code

This bill would authorize the State Board of Equalization to provide, with certain exceptions, assessment information and records in its possession to county assessors without the request by resolution of the county board of supervisors.

ACA 41*

Author: Wyman

Action: Amended in Assembly

Date: May 16, 1979

Affected Reference: Amends Section 8 of Article XIII

This measure would provide that no city or county shall refuse to enter into a contract to restrict land to open-space uses if requested to do so by a landowner.

AB 706

Author: Deddeh

Action: Amended in Assembly

Date: May 24, 1979

Affected Reference: Municipal water districts - Urgency Statute

This bill authorizes any exclusion of territory from an improvement district of a municipal water district that was formed prior to February 26, 1979 to be effective for assessment and taxation purposes for the 1979-80 fiscal year if the required statement and map or plat was filed on or before March 1, 1979.